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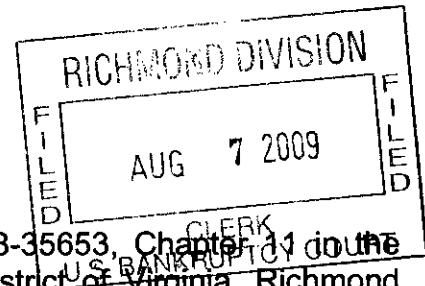
COLLECTIONS DIVISION

J. ELLIOTT BECK
JAMES E. PRITCHARD
KARON Y. WRIGHT†
URSULA MANN

†MEMBER OF THE COLLEGE
OF THE STATE BAR

Thursday, August 6, 2009

United States Bankruptcy Court
1100 E. Main St. #310
Richmond, VA 23219



RE: *In re Circuit City Stores, Inc., et al.* ; Case No. 08-35653, Chapter 11 in the
United States Bankruptcy Court for the Eastern District of Virginia, Richmond
Division

Dear Clerk:

Enclosed please find an original and 4 copies of Travis County's Response to Debtors' Twenty-fourth Omnibus Objection to Claims (Disallowance of Certain real Estate Tax Claims on Real Property in Which the Debtors Leased the Real Property). Please file the enclosed and return a file-marked copy of the document to our office. I have enclosed a self addressed, stamped envelope for your convenience.

Should you have any questions, please do not hesitate to contact our office.

Sincerely,

Antoinette Nickler
Clerk to Karon Y. Wright

KYW/an

Enclosures

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

IN RE:	§	CASE NO. 08-35653
	§	(JOINTLY ADMINISTERED)
CIRCUIT CITY STORES, INC., et al.,	§	
	§	
	§	
DEBTORS	§	CHAPTER 11

**TRAVIS COUNTY'S RESPONSE TO
DEBTORS' TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS
(DISALLOWANCE OF CERTAIN REAL ESTATE TAX CLAIMS ON REAL
PROPERTY IN WHICH THE DEBTORS LEASED THE REAL PROPERTY)**

TO THE HONORABLE JUDGE OF SAID COURT:

COMES NOW, Nelda Wells Spears, Travis County Tax Collector, for and on behalf of the following tax authorities: Travis County, City of Austin, Austin Independent School District, Austin Community College, and Travis County Hospital District (hereinafter referred to as "Travis County"), by and through her attorney of record, David Escamilla, Travis County Attorney and files this Travis County's Response to Debtors' Twenty-Fourth Omnibus Objection to Claims (Disallowance of Certain Real Estate Tax Claims on Real Property in Which the Debtors Leased the Real Property) and would state as follows:

1. On February 2, 2009, Travis County filed its secured Proof of Claim in the amount of \$121,008.34 for the delinquent 2008 personal property taxes associated with billing numbers 502677, 502848, and 799131.

2. On July 13, 2009, Travis County received Debtors' Twenty-Fourth Omnibus Objection to Claims (Disallowance of Certain Real Estate Tax Claims on Real Property in Which the Debtors Leased the Real Property). In said Objection, the Debtors request that the Court disallow the claims listed on Exhibit "C", included is

Travis County's secured claim (claim number 10531) in the amount of \$121,008.34. The Debtors assert that all of the claims listed on Exhibit "C" are asserted by taxing authorities for alleged real estate taxes on real property the Debtors leased but did not own. Debtors further assert that they do not have any liability to the taxing authorities for real estate taxes on real property.

3. Travis County has researched this matter and finds that the pre-petition taxes associated with billing numbers 502677, 502848, and 799131 are for commercial personal property that belonged to the Debtors and was located in Travis County on January 1, 2008.

4. Pursuant to Section 32.01 of the Texas Property Tax Code, a property owner's personal liability for ad valorem taxes for any given year arises as of January 1 of that year regardless of when the tax is assessed. A tax lien attaches to the property of the Debtor on January 1 of each taxing year to secure payment of all taxes, penalties and interest ultimately imposed, and under subsection (c) of Section 32.01, the lien is automatically perfected on January 1. No further action by Travis County is required to achieve perfection of its lien and a lien was imposed on the commercial personal property of the Debtor on January 1, 2008.

5. Travis County's Claim is secured, and is entitled to treatment as such. In the alternative, should this court determine that such claims are not secured claims, Travis County is entitled to treatment as a priority claim pursuant to 11 U.S.C. §507(a)(8).

WHEREFORE, PREMISES CONSIDERED, Travis County prays that the court deny the Debtors' Twenty-Fourth Omnibus Objection to Claims (Disallowance of Certain Real Estate Tax Claims on Real Property in Which the Debtors Leased the Real Property),

and that Travis County's Proof of Claim be allowed as filed, and for such other relief to which it is entitled.

Respectfully submitted,

DAVID ESCAMILLA

County Attorney, Travis County

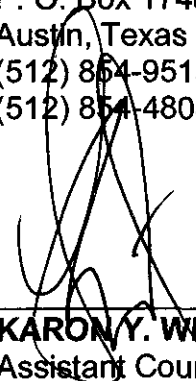
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By:


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CERTIFICATE OF SERVICE

I, Karon Y. Wright, Assistant County Attorney, hereby certify that a true and correct copy of the foregoing **Travis County's Response to Debtors' Twenty-Fourth Omnibus Objection to Claims (Disallowance of Certain Real Estate Tax Claims on Real Property in Which the Debtors Leased the Real Property)** has been sent by Federal Express Delivery to the Debtors' Attorney and by U.S. First Class Mail to all other parties listed below on this the 6th day of August 2009.



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